

FYE 2009 Review - Annual Financial Report

School District: Whitley County
 Audit Firm Name: Marr, Miller, & Myers, PSC
 Date: 2/20/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

Date Generated: February 23, 2010 4:00:52 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	4,345,061.78	4,475,270.89	-130,209.11	4,475,271.00	-0.11	
Revenue (State) - 3900 (On-Behalf Payments)	4,887,839.00	6,960,327.08	-2,072,488.08	0.00	6,960,327.08	
Revenue (State) - 3XXX (Not 3900)	23,693,690.00	23,693,690.00	0.00	30,654,017.00	-6,960,327.00	
Revenue (Federal) - 4XXX	21,024.47	-38,112.73	59,137.20	-38,113.00	0.27	
Total Revenues	32,947,615.25	35,091,175.24	-2,143,559.99	35,091,175.00	0.24	
Expenditures-Not including Transfers Out or On Behalf	27,622,032.54	27,939,364.37	-317,331.83	34,899,692.00	-6,960,327.63	
Expenditures-On Behalf	4,887,839.00	6,960,327.08	-2,072,488.08	0.00	6,960,327.08	
Total Expenditures	32,509,871.54	34,899,691.45	-2,389,819.91	34,899,692.00	-0.55	
Excess (Deficiency) of Revenues Over Expenditures	437,743.71	191,483.79	246,259.92	191,483.00	0.79	
Other Financing Sources - Not Transfers In	15,861.70	390,400.70	-374,539.00	390,401.00	-0.30	
Other Financing Sources - Transfers In Only - 52XX Transfers	123,503.34	123,503.34	0.00	123,503.00	0.34	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	88,400.00	88,400.00	0.00	88,400.00	0.00	
Total Other Financing Sources, Uses and Transfers	50,965.04	425,504.04	-374,539.00	425,504.00	0.04	
Net Change in Fund Balance	488,708.75	616,987.83	-128,279.08	616,987.00	0.83	
Beginning Fund Balance - July 1	2,243,718.65	2,243,718.65	0.00	2,243,719.00	-0.35	
Ending Balance - June 30	2,732,427.40	2,860,706.48	-128,279.08	2,860,706.00	0.48	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	4,887,839.00	6,960,327.08	-2,072,488.08	6,960,327.00	0.08	Refer Pg 27 Note 1 On Behalf Payments for Finge Benefits in the Financial Audit Report
On-Behalf Expenditures by Fund	4,887,839.00	6,960,327.08	-2,072,488.08	6,960,327.00	0.08	Refer Pg 27 Note 1 On Behalf Payments for Finge Benefits in the Financial Audit Report
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	448,043.24	448,007.44	35.80	448,007.00	0.44	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,342,518.65	2,342,518.65	0.00	2,342,519.00	-0.35	
Revenue (Federal) – 4XXX	4,909,154.83	4,909,154.83	0.00	4,909,155.00	-0.17	
Total Revenues	7,699,716.72	7,699,680.92	35.80	7,699,681.00	-0.08	
Expenditures-Not including Transfers Out and not 0280	7,784,754.92	7,784,754.92	0.00	7,784,755.00	-0.08	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	7,784,754.92	7,784,754.92	0.00	7,784,755.00	-0.08	
Excess (Deficiency) of Revenues Over Expenditures	-85,038.20	-85,074.00	35.80	-85,074.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	88,400.00	88,400.00	0.00	88,400.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	3,326.00	3,326.00	0.00	3,326.00	0.00	
Total Other Financing Sources, Uses and Transfers	85,074.00	85,074.00	0.00	85,074.00	0.00	
Net Change in Fund Balance	35.80	0.00	35.80	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	35.80	0.00	35.80	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 310 (Capital Outlay) (310)					
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	411,162.00	411,162.00	0.00	411,162.00	0.00
Total Revenues	411,162.00	411,162.00	0.00	411,162.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	411,162.00	411,162.00	0.00	411,162.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	424,388.03	241,658.01	182,730.02	241,658.00	0.01
Total Other Financing Sources, Uses and Transfers	-424,388.03	-241,658.01	-182,730.02	-241,658.00	-0.01
Net Change in Fund Balance	-13,226.03	169,503.99	-182,730.02	169,504.00	-0.01
Beginning Fund Balance - July 1	452,795.05	452,795.05	0.00	452,795.00	0.05
Ending Balance - June 30	439,569.02	622,299.04	-182,730.02	622,299.00	0.04
Fund 320 (Building) (320)					
Revenue (Local) - 1XXX	270,006.11	270,006.11	0.00	270,006.00	0.11
Revenue (State) – 3XXX	1,099,101.00	1,099,101.00	0.00	1,099,101.00	0.00
Total Revenues	1,369,107.11	1,369,107.11	0.00	1,369,107.00	0.11
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	1,369,107.11	1,369,107.11	0.00	1,369,107.00	0.11
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	1,086,578.67	1,191,706.65	-105,127.98	1,191,707.00	-0.35
Total Other Financing Sources, Uses and Transfers	-1,086,578.67	-1,191,706.65	105,127.98	-1,191,707.00	0.35
Net Change in Fund Balance	282,528.44	177,400.46	105,127.98	177,400.00	0.46
Beginning Fund Balance - July 1	1,858,158.93	1,858,158.93	0.00	1,858,159.00	-0.07
Ending Balance - June 30	2,140,687.37	2,035,559.39	105,127.98	2,035,559.00	0.39

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	30,368.85	105,368.85	-75,000.00	105,368.00	0.85	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	30,368.85	105,368.85	-75,000.00	105,368.00	0.85	
Expenditures-Not including Transfers Out	2,442,655.56	2,379,423.26	63,232.30	2,379,423.00	0.26	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,442,655.56	2,379,423.26	63,232.30	2,379,423.00	0.26	
Excess (Deficiency) of Revenues Over Expenditures	-2,412,286.71	-2,274,054.41	-138,232.30	-2,274,055.00	0.59	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-2,412,286.71	-2,274,054.41	-138,232.30	-2,274,055.00	0.59	
Beginning Fund Balance - July 1	2,625,133.46	2,625,133.46	0.00	2,625,134.00	-0.54	
Ending Balance - June 30	212,846.75	351,079.05	-138,232.30	351,079.00	0.05	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	31,980.16	-31,980.16	31,980.00	0.16	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	31,980.16	-31,980.16	31,980.00	0.16	
Expenditures - Not Including Transfers Out	0.00	1,511,565.16	-1,511,565.16	1,441,813.00	69,752.16	Refer to Pg 38 Financial Audit Report, Classification difference
Total Expenditures	0.00	1,511,565.16	-1,511,565.16	1,441,813.00	69,752.16	
Excess (Deficiency) of Revenues Over Expenditures	0.00	-1,479,585.00	1,479,585.00	-1,409,833.00	-69,752.00	
Other Financing Sources - Not Transfers In	0.00	3,655,000.00	-3,655,000.00	3,655,000.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	1,433,364.66	-1,433,364.66	1,433,365.00	-0.34	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	69,752.00	-69,752.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	5,088,364.66	-5,088,364.66	5,018,613.00	69,751.66	
Net Change in Fund Balance	0.00	3,608,779.66	-3,608,779.66	3,608,780.00	-0.34	
Beginning Fund Balance - July 1	666,104.96	666,104.96	0.00	666,105.00	-0.04	
Ending Balance - June 30	666,104.96	4,274,884.62	-3,608,779.66	4,274,885.00	-0.38	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	666,104.96	666,104.96	0.00	0.00	666,104.96	Program error, should be zero
Ending Balance - June 30	666,104.96	666,104.96	0.00	0.00	666,104.96	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	42,457,969.93	44,708,474.28	-2,250,504.35	44,708,473.00	1.28	
Total Expenditures - Governmental Funds	42,737,282.02	46,575,434.79	-3,838,152.77	46,505,683.00	69,751.79	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-279,312.09	-1,866,960.51	1,587,648.42	-1,797,210.00	-69,750.51	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-1,374,927.66	4,165,578.04	-5,540,505.70	4,095,826.00	69,752.04	
Net Change in Fund Balance - Governmental Funds	-1,654,239.75	2,298,617.53	-3,952,857.28	2,298,616.00	1.53	
Beginning Fund Balance - July 1 - Governmental Funds	8,512,016.01	8,512,016.01	0.00	7,845,912.00	666,104.01	
Ending Fund Balance - June 30 - Governmental Funds	6,857,776.26	10,810,633.54	-3,952,857.28	10,144,528.00	666,105.54	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	361,286.08	362,411.90	-1,125.82	362,412.00	-0.10	
Total Operating Revenues	361,286.08	362,411.90	-1,125.82	362,412.00	-0.10	
Expenditures-Not including Transfers Out or On-behalf	2,580,608.74	2,595,029.21	-14,420.47	2,859,243.00	-264,213.79	Refer Pg 18 Financial Audit Report
Expenditures-On Behalf	205,804.00	191,611.91	14,192.09	0.00	191,611.91	
Expenditures - Depreciation Only (Fund 81)	0.00	74,158.25	-74,158.25	74,158.00	0.25	
Total Operating Expenses	2,786,412.74	2,860,799.37	-74,386.63	2,933,401.00	-72,601.63	
Operating Income (Loss)	-2,425,126.66	-2,498,387.47	73,260.81	-2,570,989.00	72,601.53	
Non-Operating Revenue - Interest Income Only (Local) - 1510	12,847.04	12,847.04	0.00	12,847.00	0.04	
Revenue (State) – 3XXX	30,025.00	30,025.00	0.00	221,637.00	-191,612.00	
Revenue (State) - 3900 (On-Behalf Payments)	205,804.00	191,611.91	14,192.09	0.00	191,611.91	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	2,128,439.84	2,184,671.84	-56,232.00	2,184,672.00	-0.16	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	2,377,115.88	2,419,155.79	-42,039.91	2,419,156.00	-0.21	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	120,177.34	120,177.34	0.00	0.00	120,177.34	Refer Pg 18 Financial Audit Report, Classification difference with amount reporting in expense
Net Transfers In (Out)	-120,177.34	-120,177.34	0.00	0.00	-120,177.34	
Change in Net Assets	-168,188.12	-199,409.02	31,220.90	-151,833.00	-47,576.02	
Beginning Net Assets - July 1	635,965.99	635,965.99	0.00	1,091,338.00	-455,372.01	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	467,777.87	436,556.97	31,220.90	939,505.00	-502,948.03	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Day Care Operations - Fund 52					
Operating Revenue - Not Interest Income (Local) - 1XXX	174,544.85	174,544.85	0.00	174,545.00	-0.15
Total Operating Revenues	174,544.85	174,544.85	0.00	174,545.00	-0.15
Expenditures-Not including Transfers Out	230,999.16	222,937.19	8,061.97	222,938.00	-0.81
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	230,999.16	222,937.19	8,061.97	222,938.00	-0.81
Operating Income (Loss)	-56,454.31	-48,392.34	-8,061.97	-48,393.00	0.66
Revenue - Interest Income Only (Local) - 1510	269.11	269.11	0.00	269.00	0.11
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	51,452.66	47,904.64	3,548.02	47,905.00	-0.36
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	51,721.77	48,173.75	3,548.02	48,174.00	-0.25
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	-4,732.54	-218.59	-4,513.95	-219.00	0.41
Beginning Net Assets - July 1	20,215.44	20,215.44	0.00	20,216.00	-0.56
Ending Net Assets - June 30	15,482.90	19,996.85	-4,513.95	19,997.00	-0.15

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	543.00	-543.00	Reffer to Pg 18 Financial Audit Report
Total Operating Revenues	0.00	0.00	0.00	543.00	-543.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	1,748.00	-1,748.00	
Total Operating Expenses	0.00	0.00	0.00	1,748.00	-1,748.00	
Operating Income (Loss)	0.00	0.00	0.00	-1,205.00	1,205.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	38.00	-38.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	38.00	-38.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	-1,167.00	1,167.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	1,370.00	-1,370.00	
Ending Net Assets - June 30	0.00	0.00	0.00	203.00	-203.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	535,830.93	536,956.75	-1,125.82	537,500.00	-543.25	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	3,017,411.90	3,083,736.56	-66,324.66	3,158,087.00	-74,350.44	
Operating Income (Loss) - Proprietary Funds	-2,481,580.97	-2,546,779.81	65,198.84	-2,620,587.00	73,807.19	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	2,428,837.65	2,467,329.54	-38,491.89	2,467,368.00	-38.46	
Net Transfers In (Out) - Proprietary Funds	-120,177.34	-120,177.34	0.00	0.00	-120,177.34	
Net Income (Loss) - Proprietary Funds	-172,920.66	-199,627.61	26,706.95	-153,219.00	-46,408.61	
Net Assets, July 1, 2008 - Proprietary Funds	656,181.43	656,181.43	0.00	1,112,924.00	-456,742.57	
Net Assets, June 30, 2009 - Proprietary Funds	483,260.77	456,553.82	26,706.95	959,705.00	-503,151.18	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	581.08	581.08	0.00	0.00	581.08	Financial Audit Report does not have a report breaking out Fiscal Agent Funds amounts
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	581.08	581.08	0.00	0.00	581.08	
Deductions	1,748.61	1,748.61	0.00	0.00	1,748.61	
Total Deductions	1,748.61	1,748.61	0.00	0.00	1,748.61	
Change in Net Assets	-1,167.53	-1,167.53	0.00	0.00	-1,167.53	
Beginning Net Assets - July 1	1,370.17	1,370.17	0.00	0.00	1,370.17	
Ending Net Assets - June 30	202.64	202.64	0.00	0.00	202.64	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	581.08	581.08	0.00	0.00	581.08	Refer to differences in Fiduciary Funds
Total Deductions - Fiduciary Funds	1,748.61	1,748.61	0.00	0.00	1,748.61	
Change in Net Assets - Fiduciary funds	-1,167.53	-1,167.53	0.00	0.00	-1,167.53	
Beginning Net Assets July 1 - Fiduciary Funds	1,370.17	1,370.17	0.00	0.00	1,370.17	
Ending Net Assets - June 30 - Fiduciary Funds	202.64	202.64	0.00	0.00	202.64	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	205,804.00	191,611.91	14,192.09	0.00	191,611.91	Financial Audit doe not breakout On Behalf Revenues for Fund 51
Fund 51 - On-Behalf Expenditures	205,804.00	191,611.91	14,192.09	0.00	191,611.91	Financial Audit doe not breakout On Behalf Expenditures for Fund 51
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	412.83	1,981,234.47	-1,980,821.64	807,212.00	1,174,022.47	Refer Pg 30 Financial Audit Report
Depreciation Expense - Fund 81	0.00	74,158.25	-74,158.25	2,070.00	72,088.25	Refer Pg 18 and 30 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	5,145,095.66	7,199,843.63	-2,054,747.97	7,202,843.63	-3,000.00	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	47,905.00	-47,905.00	Refer to Pg 27 Note 1 for On Behalf Payments for Finge Benefits in the Financial Audit Report is reporting \$6,960,327 governmental fund On Behalf Payments and \$239,517 Proprietary fund On Behalf Payments for a total of \$7,199,844
On-Behalf Payments (Audit - KDE Web)	-5,145,095.66	-7,199,843.63	2,054,747.97	-7,154,938.63	-44,905.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	412.83	1,981,234.47	-1,980,821.64	0.00	1,981,234.47	
Change Total assets	-412.83	-1,981,234.47	1,980,821.64	0.00	-1,981,234.47	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-412.83	-1,981,234.47	1,980,821.64	0.00	-1,981,234.47	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	74,158.25	-74,158.25	0.00	74,158.25	
Change Total assets	0.00	-74,158.25	74,158.25	0.00	-74,158.25	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-74,158.25	74,158.25	0.00	-74,158.25	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Total Deductions - Fixed Assets	412.83	2,055,392.72	-2,054,979.89	0.00	2,055,392.72	
Change in Total Fixed Assets	-412.83	-2,055,392.72	2,054,979.89	0.00	-2,055,392.72	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-412.83	-2,055,392.72	2,054,979.89	0.00	-2,055,392.72	